

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	:	Chapter 11
	:	
True Value Company, L.L.C., <i>et al.</i> ,	:	
	:	Case No. 24-12337
	:	(KBO)
	:	
Debtors.	:	(Jointly Administered)
	:	
	:	Obj. Deadline: 5/20/25 at 4:00 p.m. (ET)
	:	Hearing Date: 5/29/25 at 4:00 p.m. (ET)
	:	

**RESPONSE BY THE TENNESSEE DEPARTMENT OF REVENUE TO THE DEBTORS’
EIGHTH OMNIBUS OBJECTION TO CLAIMS**

COMES NOW the Office of the Tennessee Attorney General, through undersigned counsel, on behalf of the Tennessee Department of Revenue (“Department”), to the Debtors’ Eighth Omnibus Objection to Claims.

IN SUPPORT THEREOF, it will be shown as follows:

1. The Department is a tax creditor.
2. The Debtors have objected to the Department's administrative claim, numbered C337-2978 for \$18,448.60. The basis for the objection is that the claim was not timely filed and was filed after the governmental bar date of April 14, 2025.
3. The Department objects to the assertion that claim C337-2978 was filed late and responds that the claim for \$18,448.60 is an administrative claim that was timely filed on April 28, 2025, before the administrative bar date of May 25, 2025 (Docket 1149). Also of note: this claim has been amended by claim number 2986 in the amount of \$18,614.32.
4. The Debtors have also objected to claim number C337-2460 and assert that Claim

C337-2460 has been amended and superseded by claim C337-2925 in the amount of \$66.06.

5. The Department does not object to the assertion above and agrees that claim C337-2460 was amended and superseded by claim C337-2925.

THEREFORE, the Department requests that the Court enter an Order overruling the Debtors' Objection to the Department's claim numbered C337-2978 and allowing the claim as filed, and such further relief as the Court deems appropriate to protect the State of Tennessee.

This the 20th day of May, 2025.

Respectfully Submitted,

Tennessee Attorney General & Reporter
JONATHAN SKRMETTI

/s/ Laura L. McCloud
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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document was sent electronically to all parties receiving electronic notice on May 20, 2025.

/s/ Laura L. McCloud
LAURA L. MCCLOUD (TN BPR 16206)
Senior Assistant Attorney General